

**IN THE HIGH COURT FOR THE STATES OF PUNJAB AND
HARYANA AT CHANDIGARH**

**CRM-M-27635-2019
Date of decision: 26.08.2019**

Govind

...Petitioner

Versus

State of Haryana

...Respondent

CORAM: HON'BLE MR. JUSTICE ARVIND SINGH SANGWAN

Present:- Mr. Virender Soni, Advocate
for the petitioner.

Mr. Naveen Sheoran, DAG, Haryana.

ARVIND SINGH SANGWAN, J. (Oral)

The petitioner prays for grant of anticipatory bail in FIR No. 31 dated 06.01.2019, registered under Sections 420, 467, 468, 469, 471 of the IPC at Police Station Chandni Bagh, Panipat, District Panipat.

As per the allegations in the FIR, registered at the instance of Excise and Taxation Officer (State Tax), Ward-5, Panipat, it is stated that a GSTIN No. 06CHNPS0913G I ZA was taken in the name of Subash Shetty and another GSTIN number was taken in the name of M/s Shree Sai Overseas. On complaint, inquiries regarding genuineness of the aforesaid GSTIN numbers was conducted and it was found that the dealer has uploaded a rent agreement as address proof of the business premises and bank account details. On physical verification, conducted by the Taxation Inspector, no such firm was found functioning at the given address and aforesaid Subash Shetty appeared before the complainant and

stated on affidavit that he is a vegetable seller and he has not taken any GSTIN number, which has been misused by the accused persons. On further inquiry, M/s Shree Sai Overseas was also found to be a fake firm created on the basis of the fake and fabricated documents for taking the illegal tax benefits.

Learned counsel for the petitioner has argued that earlier the petitioner was nominated as an accused in another FIR No. 29 dated 06.01.2019, under Sections 420, 467, 468, 471 and 120-B of the IPC, in which he was granted concession of interim anticipatory bail by this Court, vide order dated 22.02.2019, passed in CRM-M-8156-2019, noticing the fact that he has no role in the said FIR and he was nominated on the disclosure of the main accused Dinesh Bansal. The said interim bail was confirmed on 29.04.2019 (Annexure P-2).

A perusal of the both the FIRs shows that accused persons are similar and they are in a habit of creating fake firms in order to take tax benefits causing financial loss to the State Exchequer.

Learned State counsel, on instructions from ASI Kuldeep Singh and on the basis of the affidavit of DSP, submits that fake firms were created by all the accused persons and while joining investigation in FIR No. 29, the petitioner has informed that there are about 14 other fake firms created by him and other co-accused persons.

After hearing learned counsel for the parties and considering the serious allegations against the petitioner that he along with other co-accused has caused huge financial loss to the State Exchequer by creating several fake firms, I do not find any ground to grant anticipatory bail to

the petitioner as his custodial investigation is required.

Therefore, this petition is dismissed.

26.08.2019

Waseem Ansari

(ARVIND SINGH SANGWAN)
JUDGE

Whether speaking/reasoned

Yes/No

Whether reportable

Yes/No